



3015 (02-02-05)

ANNUAL REPORT

OF

Name: BEAVERBROOK SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 175
SPOONER, WI 54801

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BEAVERBROOK SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 175

SPOONER, WI 54801

When was utility organized? 1/1/1991

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JASON LECKEL

Title: CLERK

Office Address:

P.O. BOX 175

SPOONER, WI 54801

Telephone: (715) 635 - 7920 EXT

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: ANDERSON, HAGER & MOE

Title:

Office Address:

P.O. BOX 189

SPOONER, WI 54801

Telephone: (715) 635 - 8788

Fax Number: (715) 635 - 8830

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: FRANK IRVINE

Title: CHAIRMAN

Office Address:

P.O. BOX 175

SPOONER, WI 54801

Telephone: (715) 635 - 3653

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: BETTY HUBIN

Title: TREASURER

Office Address:

P.O. BOX 175
SPOONER, WI 54801

Telephone: (715) 635 - 3256

Fax Number:

E-mail Address:

Name: DAVE OLSON

Title: COMMISSIONER

Office Address:

P.O. BOX 175
SPOONER, WI 54801

Telephone: (715) 635 - 2788

Fax Number:

E-mail Address:

Name: JASON LECKEL

Title: CLERK

Office Address:

P.O. BOX 175
SPOONER, WI 54801

Telephone: (715) 635 - 7920

Fax Number:

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

BETTY HUBIN, TREASURER
FRANK IRVINE, CHAIRMAN

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

Is sewer service reserved by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 1/1/1981

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: CITY OF SPOONER
515 N SUMMIT
SPOONER, WI 54801

Contact Person: BARB DANIELS

Title: CITY CLERK

Telephone: (715) 635 - 8769

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 7/7/1992 1/1/2010

Provide a brief description of the nature of Contract Operations being provided:

THIS IS AN INDEFINITE BILLING & METER AGREEMENT WITH A 30 DAY NOTICE REQUIRED FOR SEVERANCE BY EITHER PARTY

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	21,936	21,958	1
Operating Expenses:			
Operation and Maintenance Expense (401)	17,367	15,962	2
Depreciation Expense (403)	0	0	3
Amortization Expense (404)	0	0	4
Taxes (408)	9	12	5
Total Operating Expenses	17,376	15,974	
Net Operating Income	4,560	5,984	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,560	5,984	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,917	9,707	9
Miscellaneous Nonoperating Income (421)	3,379	80,183	10
Total Other Income	13,296	89,890	
Total Income	17,856	95,874	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(1,804)	(3,940)	11
Other Income Deductions (426)	5,209	5,205	12
Total Miscellaneous Income Deductions	3,405	1,265	
Income Before Interest Charges	14,451	94,609	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,770	10,225	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	9,770	10,225	
Net Income	4,681	84,384	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	574,338	419,663	19
Balance Transferred from Income (433)	4,681	84,384	20
Miscellaneous Credits to Surplus (434)	566,863	70,291	21
Miscellaneous Debits to Surplus--Debit (435)	562,372	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	583,510	574,338	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	21,936		21,936	1
Total (Acct. 400):	21,936	0	21,936	
Operation and Maintenance Expense (401):				
Derived	17,367		17,367	2
Total (Acct. 401):	17,367	0	17,367	
Depreciation Expense (403):				
Derived	0		0	3
Total (Acct. 403):	0	0	0	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	9		9	5
Total (Acct. 408):	9	0	9	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	4,560	0	4,560	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST INCOME-BANK ACCOUNTS	301	0	301	10
FINANCE CHARGES	383	0	383	11
SPECIAL ASSESSMENTS-INTEREST	9,233	0	9,233	12
Total (Acct. 419):	9,917	0	9,917	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 13
NON-REGULATED SEWER DEPT INCOME	3,379	0	3,379 14
Total (Acct. 421):	3,379	0	3,379
TOTAL OTHER INCOME:	13,296	0	13,296

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(1,804)		(1,804) 15
NONE	0	0	0 16
Total (Acct. 425):	(1,804)	0	(1,804)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		5,209	5,209 17
NONE	0	0	0 18
Total (Acct. 426):	0	5,209	5,209
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(1,804)	5,209	3,405

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	9,770		9,770 19
Total (Acct. 427):	9,770	0	9,770
Amortization of Debt Discount and Expense (428):			
NONE	0		0 20
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 22
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	9,770	0	9,770
NET INCOME:	9,890	(5,209)	4,681
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	504,430	69,908	574,338 25
Total (Acct. 216):	504,430	69,908	574,338
Balance Transferred from Income (433):			
Derived	9,890	(5,209)	4,681 26
Total (Acct. 433):	9,890	(5,209)	4,681
Miscellaneous Credits to Surplus (434):			
CORRECT CLOSING OF ACCOUNT 271 AS RECORDED A	0	42,713	42,713 27
TO CORRECT 2003 ENTRY TO A/C 434		524,150	524,150 28
Total (Acct. 434):	0	566,863	566,863
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT 2004 AMORTIZATION OF THE REGULATOR	2,136		2,136 29
TO CORRECT 2003 ENTRY ESTIMATING CONTRIBUTED I	0	36,086	36,086 30
TO CORRECT 2003 ENTRY TO A/C 434	524,150	0	524,150 31
Total (Acct. 435)--Debit:	526,286	36,086	562,372
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 32
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 33
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(11,966)	595,476	583,510

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	21,936	0	0	0	21,936	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	21,936	0	0	0	21,936	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	328,009	327,398	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	51,452	10,052	2
Net Utility Plant	276,557	317,346	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	467,019	467,019	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	106,774	97,964	4
Net Nonutility Property	360,245	369,055	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	360,245	369,055	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	35,688	26,288	8
Temporary Cash Investments (132)	14,250	13,969	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1,896	2,325	11
Other Accounts Receivable (143)	158,934	163,832	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,470	5,854	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,572	1,572	16
Other Current and Accrued Assets (170)	5,138	5,196	17
Total Current and Accrued Assets	225,948	219,036	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	862,750	905,437	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	69,738	72,937	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	583,510	574,338	23
Total Proprietary Capital	653,248	647,275	
LONG-TERM DEBT			
Bonds (221)	170,021	176,321	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	170,021	176,321	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,099	2,930	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,903	4,051	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	7,002	6,981	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	32,478	74,859	36
Total Deferred Credits	32,478	74,859	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	862,749	905,436	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	327,398	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	0	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	328,009	0	0	0	3
Utility Plant Purchased or Sold (391)	0				4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	328,009	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	0	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	51,452	0	0	0	12
Total Accumulated Provision	51,452	0	0	0	
Net Utility Plant	276,557	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	100				100	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	0				0	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	0	0	0	0	0	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
ADJUST 2004 ACCRUALS	100				100	21
					0	22
					0	23
					0	24
Total debits	100	0	0	0	100	25
Balance end of year (110.1)	0	0	0	0	0	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.62%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	9,952				9,952	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	5,209				5,209	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	105				105	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Adjust 1/1/03 estimate to 36086 and	36,186				36,186	12
					0	13
					0	14
					0	15
Total credits	41,500	0	0	0	41,500	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
	0				0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	51,452	0	0	0	51,452	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.62%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	467,019			467,019	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	467,019	0	0	467,019	
Less accum. prov. depr. & amort. (122)	97,964	8,810		106,774	3
Net Nonutility Property	369,055	(8,810)	0	360,245	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	0	0	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	0	0	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE			0	1
Total			0	
Unamortized premium on debt (251)				
NONE			0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	72,937	1
Changes during year (explain):		
COST IN EXCESS OF TAX LEVY FROM TOWNSHIP	(3,199)	2
Balance end of year	69,738	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
G.O WATER BOND	08/28/1992	08/01/2012	6.00%	0	1
SPECIAL ASSESS. SEWER BOND	08/28/1992	03/01/2032	6.00%	71,090	2
SPECIAL ASSESS. WATER BOND	08/28/1992	03/01/2032	6.00%	98,931	3
G.O SEWER BOND	08/28/1992	08/01/2012	6.00%	0	4
Total Bonds (Account 221):				170,021	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	0	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	0	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	0	7
PSC Remainder Assessment	0	8
Other (explain):		
NONE	0	9
Total payments and other debits	0	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SPECIAL ASSESS BOND- WATER	2,367	5,685	5,771	2,281	1
SPECIAL ASSESS BOND- SEWER	1,684	4,085	4,147	1,622	2
GENERAL OBLIGATION- WATER	0	0	0	0	3
GENERAL OBLIGATION- SEWER	0	0	0	0	4
Subtotal	4,051	9,770	9,918	3,903	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	4,051	9,770	9,918	3,903	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,896	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	1,896	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	2,691	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
SPECIAL ASSESSMENTS RECEIVABLE	156,243	11
Total (Acct. 143):	158,934	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY/SEWER	1,733	12
DELINQUENT A/R TO TAX ROLL	6,737	13
Total (Acct. 145):	8,470	
Prepayments (165):		
PREPAID INSURANCE	1,572	14
Total (Acct. 165):	1,572	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	32,478	18
NONE	0	19
Total (Acct. 253):	32,478	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	0	0	0	0	0	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	50	0	0	0	50	4
Customer Advances for Construction					0	5
Regulatory Liability	53,668	0	0	0	53,668	6
					0	7
Average Net Rate Base	(53,718)	0	0	0	(53,718)	
Net Operating Income	4,560	0	0	0	4,560	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0	1
Electric	0	2
Gas	0	3
Sewer	0	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	74,859	0	0	0	74,859	1
Add credits during year:						
TO CORRECT 2004 REGULATORY LIABILITY ACCOUNT 253 AMORTIZATION	2,136				2,136	2
Deduct charges:						
Miscellaneous Amortization (425)	1,804	0	0	0	1,804	3
Other (specify):						
TO CORRECT REGULATORY LIABILITY AS OF 1/1/04	42,713				42,713	4
Balance End of Year	32,478	0	0	0	32,478	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

ADJUSTMENTS ARE IN RESPONSE TO THE COMMISSION REVIEW OF THE 2003 & 2004 ANNUAL REPORTS.

Balance Sheet (Page F-05)

General footnotes

SEVERAL ENTRIES WERE MADE, PER THE PUBLIC SERVICE COMMISSION, TO CORRECT THE REGULATORY LIABILITY/CLOSING OF ACCOUNT 271 THAT WAS RECORDED INCORRECTLY IN 2003, AND TO CORRECT THE AMORTIZATION OVER 20 YEARS OF THE ACCUMULATED DEPRECIATION ON CIAC IN 2004. BRIDGOT QUANDT, PUBLIC UTILITY AUDITOR, WAS OUR CONTACT WHO PROPOSED THE ENTRIES. ALL ENTRIES ARE TO COMPLY WITH DOCKET 05-US-105.

If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.

DIFFERENCE IS DUE TO ROUNDING

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

General footnotes

OTHER DEBITS-ADJUST 2004 REVIEW IS A ADJUSTMENT IN RESPONSE TO THE COMMISSION REVIEW OF THE 2003-2004 ANNUAL REPORT.

If a value is reported for Depreciation expense on meters charged to sewer, then values should also be reported in the related field in the Other Operating Revenues (Water) schedule. If not, please explain.

THE DEPRECIATION EXPENSE ON METERS CHARGED TO SEWER ARE REPORTED ON SCHEDULE F-08 (ACCOUNT 110.2)

Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Servic

General footnotes

THE OTHER CREDITS ADJUSTMENT IS IN RESPONSE TO THE COMMISSION REVIEW OF THE 2003 & 2004 ANNUAL REPORT.

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

SPECIAL ASSESSMENTS RECEIVABLE IS THE REMAINING PRINCIPLE AMOUNT DUE FROM CUSTOMERS OF THE BEAVERBROOK SANITARY DISTRICT NO 1.

DELINQUENT A/R TO TAX ROLL-THIS INCLUDES DELINQUENT RECEIVABLES THAT ARE MOVED TO THE TAX ROLL AND COLLECTED WHEN TAXES ARE PAID BY THAT CUSTOMER.

Full-Time Employees (FTE) (Page F-21)

If number of employees in a regulated department is zero, please explain.

THE UTILITY DOES NOT HAVE ANY EMPLOYEES.

FINANCIAL SECTION FOOTNOTES

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P

General footnotes

ADD CREDITS DURING YEAR ADJUSTMENT IS IN RESPONSE TO THE COMMISSION REVIEW
OF THE 2003 & 2004 ANNUAL REPORTS

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	21,692	21,722	1
Total Sales of Water	21,692	21,722	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Other Water Revenues (474)	244	236	3
Total Other Operating Revenues	244	236	
Total Operating Revenues	21,936	21,958	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	10,335	9,576	4
General Operating Expenses (680-690)	7,032	6,386	5
Total Operation and Maintenance Expenses	17,367	15,962	
Other Operating Expenses			
Depreciation Expense (403)	0	0	6
Amortization Expense (404)	0	0	7
Taxes (408)	9	12	8
Total Other Operating Expenses	9	12	
Total Operating Expenses	17,376	15,974	
NET OPERATING INCOME	4,560	5,984	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	47	2,272	8,523	4
Commercial	26	3,408	5,970	5
Industrial				6
Total Metered Sales to General Customers (461)	73	5,680	14,493	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		7,199	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	74	5,680	21,692	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	7,199	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	7,199	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	244	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	244	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	0	0	1
Purchased Water (610)	6,046	5,658	2
Fuel or Power Purchased for Pumping (620)	0	0	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	4,289	3,918	5
Repairs of Water Plant (650)	0	0	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	10,335	9,576	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	0	0	8
Office Supplies and Expenses (681)	677	600	9
Outside Services Employed (682)	5,092	4,605	10
Insurance Expense (684)	1,263	1,181	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	7,032	6,386	
Total Operation and Maintenance Expenses	17,367	15,962	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		0	0	3
PSC Remainder Assessment		9	12	4
Other (specify): NONE		0	0	5
Total tax expense		9	12	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	0		27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			0 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	205,040		27
Fire Mains (344)	0		28
Services (345)	73,122		29
Meters (346)	12,323	611	30
Hydrants (348)	36,913		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	327,398	611	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	327,398	611	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	327,398	611	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			205,040 27
Fire Mains (344)			0 28
Services (345)			73,122 29
Meters (346)			12,934 30
Hydrants (348)			36,913 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	328,009
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	328,009
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	328,009

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	523			523	1
February	410			410	2
March	496			496	3
April	436			436	4
May	449			449	5
June	578			578	6
July	517			517	7
August	755			755	8
September	427			427	9
October	370			370	10
November	336			336	11
December	383			383	12
Total annual pumpage	5,680	0	0	5,680	
Less: Water sold				5,680	13
Volume pumped but not sold				0	14
Volume sold as a percent of volume pumped				100%	15
Volume used for water production, water quality and system maintenance				0	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				0	20
Percent of water lost				0%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)					24
Date of maximum:					25
Cause of maximum:					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)					27
Date of minimum:					28
Total KWH used for pumping for the year				0	29
If water is purchased: Vendor Name: CITY OF SPOONER					30
Point of Delivery: 12" MAIN OWNED BY CITY					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NONE	NA	0	0	0	No	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------	-----------------------	-----------------------	-----------------------

NONE

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------------	-----------------------------	-----------------------------	-----------------------------

NONE

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	15	0	0	0	15	1
P	D	6.000	1,395	0	0	0	1,395	2
P	D	8.000	6,680	0	0	0	6,680	3
Total Within Municipality			8,090	0	0	0	8,090	
Total Utility			8,090	0	0	0	8,090	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	62	3	0	0	65		1
M	1.000	6	0	0	0	6		2
M	1.500	3	0	0	0	3		3
Total Utility		71	3	0	0	74	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	63	3	0	0	66	8	1
1.000	5	0	0	0	5	0	2
1.250	0	0	0	0	0	0	3
1.500	3	0	0	0	3	0	4
Total:	71	3	0	0	74	8	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	47	19	0	0	0	0	66	1
1.000	0	5	0	0	0	0	5	2
1.250	0	0	0	0	0	0	0	3
1.500	0	2	0	1	0	0	3	4
Total:	47	26	0	1	0	0	74	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	15				15	2
Total Fire Hydrants	15	0	0	0	15	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

BOTH FUEL OR POWER PURCHASED FOR PUMPING, AND TOTAL KWH USED FOR PUMPING ARE ZERO VALUES. THE UTILITY PURCHASES ALL WATER.

Taxes (Acct. 408 - Water) (Page W-06)

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

THE UTILITY DID NOT PAY WAGES IN 2005, THEREFORE, THEY ARE NOT LIABLE FOR ANY SOCIAL SECURITY TAXES.

Pumping and Purchased Water Statistics (Page W-12)

If Water Sold is greater than Total Annual Pumpage, please explain.

THERE ARE ZERO GALLONS IN THE "ACCOUNTED FOR, BUT NOT SOLD" CATEGORIES BECAUSE THE SUPPLIER DOES NOT TRACK THIS FOR THE UTILITY. THE SUPPLIER REPORTS THESE GALLONS IN THEIR "UNACCOUNTED FOR WATER USAGE" SECTION OF THEIR PSC REPORT.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

THREE SERVICES WERE ADDED IN 2005.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

THREE SERVICES WERE ADDED IN 2005. THESE SERVICES WERE THREE WATER METERS AND THE ADDITIONS ARE INCLUDED IN ACCOUNT 346.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

NO UTILITY OWNED SERVICES ARE NOT IN USE AT THE END OF YEAR.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES.
